

ASSEMBLY BILL

No. 2531

Introduced by Assembly Member Jones

February 21, 2014

An act to amend Section 17004 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2531, as introduced, Jones. Personal income taxes.

The Personal Income Tax Law defines a taxpayer for purposes of that law.

This bill would make a technical, nonsubstantive change to that definition.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 17004 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 17004. "Taxpayer" includes any individual, fiduciary, estate,
- 4 or trust *that is* subject to any tax imposed by this part, or any
- 5 partnership.

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